G. R. S. 58]

*Previous references.*

Mul 54-11 (1-4)

1911-12

( Mund )

File No 207-11

Serial Nos 469

*Later references*

Mul 60-12 (Typ 645)

69-13) 320 Bfor Aug 1913

Supl 69-18 39.45.5.1768.

# GENERAL AND REVENUE SECRETARIAT.

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*Serial Nos.* 469

Part B for May 13

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SUBJECT

Bye-Laws of the Bangalore City Municipal Council.

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(4) From the President Bangalore City Mul Council no 219 dt 27/30-5-12

Submits 6 spare copies of the rules and bye-Laws sanctioned in G P no 4102-3 Mul 555-07-4 dt 28-11-11 and also statement showing certain errors and omissions

(5) To the same offr no 4531 dt 26-12-12

Requests him to place the subject before the Mul Council for consideration if change of rates to be sanctioned by the Govt

(6) From the same No. 204 dt 28-2-13

Reports the opinion of the Mul Council

(7) To the same Ofr no 8896 dt 3-5-13
Sanctions the amendments proposed and
advises a copy of the revised bye-laws.

(8) From the same Do no 184 dt 4-5-13
Requests that the rate of oil-mills may
also be corrected

(9) To the same no 9221 dt 20-5-13
Returns the copy of the bye-laws
duly revised

D Vasudeva Rao
5/6/13

G R S. 11] 191/ 2

GENERAL AND REVENUE SECRETARIAT

(Revenue)

NOTES

207

File No 11

FILE HEADING

By-laws of the Bangalore City Municipal Council.

From

The President of the Bangalore City Municipal Council

No 219 Dated 27 5 1912 Received 30 5 1912

Diary No 7034 | Enclos 1 Spare Copies 6 | Serial No 4

BRIEF ABSTRACT OF LETTER

X Submits 6ex & spare copies of the rules and by laws sanctioned in G.O. No 4802 3 Rl 555 07.4 dt the 28 11 1911 and also a Statement shewing certain errors and omissions.

NOTES AND ORDERS

Y Attention is invited to the remarks in red ink made on the Statement submitted by the President

2 The draft rules and by laws submitted by the municipal Council were revised in



GPB—30 000—12 9 11

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General and Revenue Secretariat

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Serial No

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in the Secretariat in consultation with the Senior Vice President of the Bangalore City Municipal Council. Before these revised drafts were finally considered by the Govt, they had been referred to the Municipal Council for an expression of their opinion thereon. The Municipal Council accepted them. A special note also had been made in the Schedule to the rules to the effect that the rates given in the Statement should be compared with reference to the existing rates, that omissions should be supplied and that any alterations should be required should be reported. No alterations were proposed then.

3. The rules & bye laws after having been sanctioned by the Govt were sent to the President for publication. They were published in Part II of the Mysore Gazette.

4. The President now submits a list showing the errors and omissions in the sanctioned rules,

NOTE—Contd sheet

7034

G R S 12]

General and Revenue Secretariat

Mc File No. 207 of 191/

Serial No

V, & XI to XVIII

and by laws, There are no difficulty and certain modifications. There is no difficulty in rectifying the errors and omissions, but the modifications, though based on the original drafts of these rules & bye laws published by the municipal Council, are proposed too late the matter would have been quite different if these proposals had been submitted with holding the publication of the rules & bye laws. It appears to be necessary to observe that the Mun Council should adopt the formalities required by Sec 60 of the Mun Regulation before the modifications now proposed can be considered by the Government

Sd for orders

AMK 80 MW 20

5 6 1912 5 Of the modifications in the list submitted by the President, the following may be approved —

nos 1, 3, 5, 8, 9, 10, 11 & 12

Modifications nos 2, 6 & 7 seem to be unnecessary - It

NOTE—Contin sheet

F K. S. 12]

General and Revenue Secretariat | ml File No. 207 of 191 (

Serial No

The information to be supplied is of animals in respect of which the animal tax is to be paid and under sec 59(iv) of the Regulation, the tax is payable only on such animals as are used for riding, draught or burden - As regards modification no 4, the words "of information to be filled in" may be inserted after the word "Form" in the heading -

6 The question of levying water rate on shops has been under consideration - The municipal Council have proposed to levy a tax of one per cent on the rental value of shops and issued a notice calling for objections - The proposal will soon come up before Govt - It does not seem necessary therefore to modify the schedule of taxes as suggested in no 18 of the Procedure list - The exemption of shops from payment of the water-tax

NOTE—Contn. sheet.

GPB—30,000—20-1 12

G R. S. 12]

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Serial No

which had been provided in the draft rules was struck off by Govt. at the Council meeting -

7 With regard to modifications nos 13 to 17, the attention of the President may be invited to the discrepancies between the rates in the first draft submitted by the Municipal Council and the rates in the proposed modifications and he may be requested to explain the discrepancies and to state the rates at which bills are actually levied -

8 Please put up draft -

8 6-12. JCW

9. Draft of a letter is submitted.

12 6.1912 10 I now understand that the rates proposed in item no 12 of the list except the rate on carts are not the rates shown in Appendix

NOTE—Contn. sheet.

7034

G. R. 5. 12]

General and Revenue Secretariat | Jud File No. 207 of 1911

Serial No

X of the Administration Report and actually levied in the Municipality. Information may be called for as regards this item also -

11 Please revise the draft
13 6 12 Mlle

12 Revised draft is submitted.
13.6.1912 for approval
Secy) 18 6-12 Mlle

13 The Jt Secy/Solicitor is requested to study this & bring it up in person
25/10/12
12 10 12

14 As personally directed by the Secy, I went through the draft & found it alright but the draft may be approved
Secy)
9/12/12

Jt Secy - 2nd Counsellor
23/13/12

NOTE—Contd. 3 sheet.

GPB—20.000—20-1-12

G. R. S. 12]

General and Revenue Secretariat

Mil File No. 207 of 1911

| Serial No | |
|---|---|
| | 16 Draft-letter by Secy to Govt [illegible] 16/12/12 16/12 |
| | 17 Issue 17 12-12 |
| 5 | 18 To Mil-resident and Commdt Bangalore cdy No 4531 d 21-12-12 Requests him to place the subject for the consideration of the Mil Council, if it is desired to change the rates sanctioned hereafter |
| 6 | 19 From the same officer No. 204 d 28 2 13 (D 5230) Reports that the Mil Council are not in favor of laying boards & palanquins in & keeping bells on them and that they approve the recommendations of the President in respect of other rates |
| V-restatement ✓ | 20 The modifications suggested are 18 in no. and they have been indicated in red ink in the copy of the rates & hyp. Cons, appended & these 1 3 8 9 have been approved, 2, 6 7 & 18 are unnecessary & 4 has been modified. Amendment |
| Vide concerned file I/(3) | |

NOTE—Contin. sheet.

GPB—20,000—22-1-12

( )R. S. 12]

General and Revenue Secretariat

Bangalore File No. 207 of 1911

Serial No.

5

The alterations made in the Secretariat Diary stand thus 29/4/13

The President wrote thus to Mr

Mr Lewis Land 29/4/13

Mr

Rs 30 & 15 a year

NOTE—Contin. sheet.

In this office letter No. 5 The results of the recommendations of the President & the Bangalore Council & the alterations of the type-lands & rates as shown in red ink in Copy No. 2, appended.

2) The [illegible] exception of the must also be made in paras on page 11 of the numbering from col 4 in Sl No IV, are engraved in black ink.

22 In the table of tolls, there is no rate fixed for a horse of 13 hands. So in Col 3 under hands (above) may be inserted between the words horse & under, to correspond with the form on page 2

23 The only change proposed in the rates sanctioned by Govt, proposed as with respect to 3 items which did not find a place in the schedule

(1) every Cart or other vehicle drawn by bullocks without a pair or camp — Rs 2-0-0

(2) Every motor car 15-0-0

(3) Motor cycle 7-8-0

In the case of Nos 2 & 3, the rates noticed in the type-lands were Rs 10-0-0 & 1-8-0 respectively (Note of the Bangalore City Council d 27.6.07) and the maximum rates were fixed in the

[R. S. 12]

General and Revenue Secretariat. | File No. 207 of 1914

Serial No.

amendment to the Rule passed on the 27th Sept 1911

24 As the [illegible] on motor cars & cycles have been noticed along with other rates, as the usual law for altering the rates (the procedure prescribed in Sec 16 of the Rule Regn & para 4 of the notes) does not appear to be necessary

25 Submit for orders as to whether the modifications suggested may be approved & a revised Copy sent to the President

TLJ 19
3/3/13

26 Vide my marginal remarks Supra. Put up draft ingnoring whether it is the intention of the Municipal Council not to levy tolls on horses [illegible] 13 hands. If there is an omission, the President may be requested to prescribe the rate & to submit the same for the orders of Govt

3/4/13

3/4/13

27 Draft submitted for appl

TLJ 69
3/4/13

3/4/13

28 To save time, it seems expedient to forward putup

NOTE—Contin. sheet.

5-23c

[R. S. 12]

General and Revenue Secretariat. | File No. 207 of 1914

Serial No.

a draft sanctioning with the modifications suggested

Draft 8/4

29 Put up draft accordingly.

8/4/13

30 Draft submd. In G O no. 3599 X dd 9-69-(17)-13

dd 21st Sept 1912 sanction was accorded to the proposal of the Municipal Council to exempt Railway Carriage owners from payment of Annual & Vehicle taxes. This exemption has now been noted in the appropriate place

Fl 69 10/4/13

Fl 4/4/13

31 The modifications suggested by the Municipal Council are incorporated in the order below & have submitted how the draft order may be approved.

Draft approved.

32 Draft approved.

33 As the original Bye-Laws were considered in Council, the alterations, &c., now proposed, may also be shown to the Councillors before issue.

34 I do not consider it desirable to trouble His

NOTE—Contin. sheet.

[R. S. 12]

General and Revenue Secretariat. | File No. 207 of 1911

Serial No.

Highness again in the matter unless the Councillors consider such a step necessary.

19.4.13

25/4 25/4

35) Submit to the H.H. C in the first instance

24/4/13

36 The draft-s as revised may be approved. Now send to the Press for publication of the draft-s as finally passed.

25/4/13

37) (1st Councillor) 26/4

Should this not have gone to the

38 A carriage drawn by two horses pay 18 Rs (9 Rs + 2×4·8) every half year A motor car should I think be made to pay more, or at any rate as much. However the difference is only 3 Rs & as the proposal is generally accepted, I also agree-

NOTE—Contin. sheet.

GPB—30,000—17-6-12

28/4/13

~~5230~~ 7039

G. R. S 12]

General and Revenue Secretariat. Jud File No. 207 of 1911/

| Serial No. | |
|---|---|
| | 39 Issue the draft appn by Mr Dewan and Counsellors. ZY 20/6/13 |
| 7 | 40 To the President Jud. Council Bangalore city No. 8896 dt 3 Jc 13 Sanctions the amendments proposed & appends a copy of the revised bye-laws. |
| 8 | 41 From the Vice President D.O No. 184 dt 14. Jc. 13 (D 7039) Requests that the rate of oil mill tax may also be corrected. |
| | 42. Submitted for orders with draft- 7569 15/5/13 ZY |
| | 43 Issue ZY 16/5/14 |
| 9 | 44. To the Vice President No. 9241 dt 20 Jc. 13 Returns the copy of the bye-laws duly revised. |

NOTE—Contin. sheet.

1911-12

From The President,
City Municipal Council
Bangalore

To The Secretary to the
Govt of Mysore, General
Dated 27th and Rev Depts
Despatched 28th } May 1912
Received

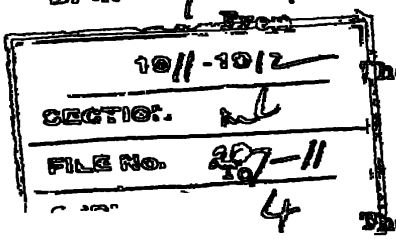
General No. 219
No

Enclosure No. Seven

Submitting 6 printed copies of the renetoned Byelaws and Rules relating to the Assessment Taxes, Octroi and Toll &c as well as a list of errors in print and omissions found in the above, as also certain alterations and additions found necessary to be made therein, for favour of approval of Government

No. 219

Office of the Municipal Council,
Bangalore City, 25/27 May 1912.




The President, Municipal Council,
Bangalore City.

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

I have the honour to submit herewith six spare copies of Bye-laws and Rules relating to the (1) Assessed taxes, (2) Octroi and Toll etc., sanctioned in Government Proceedings No. 4102-3/M1.555-07-4 dated the 28th November 1911.

2. A list of errors in print and omissions found in the above Bye-laws as also certain alterations and additions found necessary to be made therein is herewith submitted for favour of approval, with a view to their being included in them.

I have the honour to be
Sir,
Your most obedient servant,

President.

2

# BANGALORE CITY MUNICIPALITY

***Notice dated 27th January 1912***

The undermentioned bye-laws and rules, sanctioned by Government in their Proceedings No 4102 3—Ml 555 07 4, dated the 28th November 1911, are hereby published for general information They will come into force with effect from 1st March 1912

N SUBBA RAO
For *President*

## BYE LAWS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject the following bye laws are framed under Section 48, clauses (*j*) and (*k*), of the Municipal Regulation VII of 1906 and are sanctioned by Government in Government Order No 4102 3—Ml 555 07 4 dated 28th November 1911 —

*Under Section 48 clause (j)*

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye laws or any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall within such reasonable period as shall be specified in such form return such form subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief as directed in notes on the form to show the said inhabitant's liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted* —Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall at all reasonable hours give the Municipal Collector and any person bearing a written authority from the Municipal Collector in this behalf free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye law No 1 and shall on demand unless prevented by reasonable cause forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under Bye law No 1 omits within seven days of its receipt to fill it up and return it to the President he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of Bye law No 2 shall for each such offence be liable on conviction to a fine not exceeding Rs 20

### FORM

True return furnished by under Bye law No 1 of the City Municipality under Section 48 clause (*j*) of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half year ending

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half year ending are as follows —

| Classification according to classes shown in Schedule A to rules under Section 46 (1) | Number of conveyances and animals of each class | |
|---|---|---|
| | Included in the last return (to be filled up by the Municipal office) | Number liable to tax for the current half year (to be filled up by tax payer) |
| *Vehicles* | | |
| (1) Four wheeled carriage on springs drawn by two horses | | |
| (2) Four wheeled carriage on springs drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks | | |
| (3) Two-wheeled carriage on springs drawn by one or more horses mules bulls or bullocks | | |
| (4) Bicycle tricycle or jinriksha | | |

| Classification according to classes shown in Schedule A, to rules under Section 46 (1) | Number of conveyances and animals of each class | |
|---|---|---|
| | Included in the last return (to be filled up by the Municipal office) | Number liable to tax for the current half-year (to be filled up by tax-payer) |
| *Animals* | | |
| (1) Horse over 13 hands | | |
| (2) Horse of or under 13 hands or mule | | |
| (3) Elephant | | |
| (4) Camel | | |
| (5) Horse of or under 11 hands, bull or bullocks | | |
| (6) Male buffalo | | |
| (7) Dog | | |

Date of presentation of form to

Date of receipt of form by the Municipal President

Signed

Date of signature

*Notice.*

.is hereby required under Bye-law No. 1 to fill in this return at the places marked X and deliver it to the Municipal Vice-President within seven days of the presentation of this form to him

Attention is invited to the vehicle and animal tax rules and bye-laws about this return printed on the reverse.

Signed

President.

Date

---

*Under Section 48, clause (k)*

1 The octroi limits for the purpose of collecting octroi shall be the Municipal limits.

2. No articles liable to octroi shall be brought within these limits except by one of the high roads described in the Schedule hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same.

4. The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookad on the high roads described in Schedule No. I, the Bonded Warehouse and the City Railway Station including all its gates and octroi office. And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes All officers of the Octroi Department not below the rank of Mutsaddi are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied

6 When the goods have been examined at the octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Kots accompanied by a peon, provided that, if the duty to which the goods are

liable does not exceed eight annas, the Octroi Post Mutsaddi may unless the importer declares that he intends to re export the goods receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received Provided also that in the case of goods imported by railway the Inspector or other officer in charge of the octroi post at the City Railway Station may, in the same manner receive duty not exceeding three rupees

7 When goods accompanied by a pass as aforesaid are brought to the Octroi Koti they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods the amount paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received In case the importer wishes to re export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value of the goods when the tax is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly

9 With the previous approval of the President in each case any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed by the President not being less than Rs 200 be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office

*Bonded Warehouse*

10 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye law No 7

11 The Bonded Warehouse shall be open for the transaction of business from 11 A M to 5 P M daily except on Sundays and holidays authorized by the President Arrangement shall however be made by the officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days

12 Any importer depositing goods in the Bonded Warehouse shall after the officer in charge of the Octroi Koti has previously by weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended Schedule No II) of the description weight quantity and if necessary of the value of such goods

13 A receipt in the form appended (Schedule No III) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article

15 If the depositor does not himself take delivery of the articles deposited in the Octroi Office he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti

16 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such pass, shall if possible and before they are taken from the Warehouse be stamped by the officer in charge so as to show that they are under Bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted under this rule or Rule 7 a fee of one anna shall be charged

17 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days —

| *Name of article* | *Rate* | | | *Remarks* |
|---|---|---|---|---|
| | Rs | a | p | |
| Tobacco per maund of 24 lbs or portion thereof | 0 | 0 | 6 | a day |
| Timber sawn per 50 C ft or portion thereof | 0 | 1 | 0 | do |
| Timber in log per ton of 50 C ft or portion thereof | 0 | 1 | 0 | do |
| Tiles for 1 000 or portion thereof | 0 | 1 | 0 | do |
| Piece goods per bale, bundle or case of 400 lbs or over or per bale, bundle or case of 6 dozen or over | 0 | 0 | 6 | do |
| Piece goods per bale bundle or case of less than 400 lbs or per bale bundle or case of less than 6 dozen | 0 | 0 | 6 | do |
| Sugar horse gram bran oats and chaff for 400 lbs or fraction of 400 lbs | 0 | 0 | 6 | do |
| Betel leaves per 1 000 | 0 | 0 | 3 | do |
| Green cocoanuts per 100 | 0 | 0 | 3 | do |
| Dry cocoanuts per maund of 24 lbs | 0 | 0 | 3 | do |

(iii) Double these rates shall be charged after seven days provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to drying or wastage as may from time to time be fixed by the President

20 All perishible commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

21 When any goods are sold under Bye law No 20 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof, provided that if the amount realized by the sale exceed the amount so due the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse keeper or other person charged with the safe custody of the goods

23 Any person may with the sanction of the President be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

*Refunds*

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall subject to the following rules be granted at the rates originally charged at the time of import Provided that no refund shall except in the case of timber imported and re exported in log be granted unless such goods are exported within six months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under Bye law No 9 from production of goods at the Octroi Koti on import shall subject to the same conditions be exempted from the production of goods to be exported

27 The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye law No 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the marks in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall return both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 If the goods are for export by rail the octroi subordinate in charge of the station of exit shall return the triplicate pass pending production of the railway receipt by the goods covered by the pass Upon production of the railway receipt if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and duly by the railway receipt in question he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods but he will return the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye laws Nos 30 and 31 respectively must be produced at the Octroi Koti by the person seeking the refund and if after due check the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable he shall if the amount so payable does not exceed Rs 20, forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20 or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed the matter shall be forwarded for the orders of the President

*General*

33 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25 whichever may be less and to payment of octroi duty on the article unaccounted for

34 Any person importing or exporting dutiable articles who infringes Bye-laws Nos. 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs 50

SCHEDULE No I

| *Names of routes* | *Names of cokads or octroi posts* |
|---|---|
| Agrahar Tank road | Sondekuppadabagal cokad. |
| Subedar Chattram road | Subedar Chattram road cokad |
| Post Office road | Jail road cokad opposite to the Executive Engineer's Office. |
| Hosur road | Lal-Bagh cokad |
| Sydney road | Halsurbagal cokad |
| Mission road | Mission road cokad |
| Kaghipur road | Kaghipur cokad |
| Mysore road | Karekal cokad |
| Railway | Railway Station and all its gates including the platform |

SCHEDULE No II

*(See Bye-law No 12)*

To—The Officer in charge of the Octroi Office City

Please receive the undermentioned goods and deposit them in the Kotā

| Name of depositor | Description of articles deposited | Number of packages or bale. etc. | Distinguishing marks, if any | Weight | | Measurements | | Quantity | Value | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Maunds | Seers | C. ft. | C. in. | | Rs. | a. | p. | |
| | | | | | | | | | | | | |

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 13 to 17, 19, 20 and 21, relating to the deposit

Witness

Signature

Address

Signature of depositor

Address

Date

SCHEDULE No III

*(See Bye-law No 18)*

Octroi Office

City

Received for deposit the undermentioned goods from

| Receipt No. | Consignment | | Goods Deposit Note No. | Names of articles | Description | Number of articles | Remarks |
|---|---|---|---|---|---|---|---|
| | No. | Date | | | | | |
| | | | | | | | |

Goods-keeper Head Clerk Octroi Inspector

City

Dated

## RULES OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following rules are framed under Section 46, clauses (*i*) and (*j*), of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No 4102-3—Mi 555-07, dated the 29th November 1911

*Under Section 46 (i)*

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule

2 *How taxes may be collected* —The taxes and imposts imposed by the Municipal Council, or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only

3 *Remissions* —Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claim for refund when not entertainable within what period should be made* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

*Octroi refunds* —Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice-President

7 *Refund on account of vacancy of buildings and lands* —Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year,

9



(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half year

(*c*) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year he shall be deemed to have owned and had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more perods

10 *Vehicles or animals changing hands* —If a half year's tax has been levied in respect of a vehicle or animal no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year

11 *Liability of transferer and transferee to rates and cesses until notice is given* —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Senior Vice President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court, declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List on Sub Division* —Where any property is sub divided on application being made to the Municipality intimating such sub division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye laws under Section 48 (i) and shall be issued under the signature of the President

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re occupation and failing this shall not be entitled to any refund, if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than Rs 5
Do two annas do is not less than Rs 5 but less than Rs 10
Do four do do do Rs 10 but less than Rs 50
Do six do do do Rs 50 but less than Rs 100
Do eight do do is Rs 100 and over

19 *Warrant fees* —For every distraint made under Sub Section 4 of Section 83 of the Regulation fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than Rs 5
Do six do do do is not less than Rs 5 but less than Rs 10
Do eight do do do do Rs 10 do Rs 25
Do one rupee do do do Rs 25 do Rs 50
Do two do do do do Rs 50 do Rs 75
Do three do do do do Rs 75 do Rs 100
Do five do do do is Rs 100 and over

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation, namely :—

| Serial No. | Description of live-stock | Cost for the supply of fodder for each head of live-stock per day or fraction of a day | Cost for watering each head of live-stock per day or fraction of a day | Total |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. a. p. | | Rs. a. p. |
| 1 | Elephant | 3 0 0 | Included in the amount shown under Col 3 | 3 0 0 |
| 2 | Camel | 1 0 0 | | 1 0 0 |
| 3 | Buffalo | 0 4 0 | | 0 4 0 |
| 4 | Do calf | 0 2 0 | | 0 2 0 |
| 5 | Bullock or cow | 0 4 0 | | 0 4 0 |
| 6 | Heifer or calf | 0 1 0 | | 0 1 0 |
| 7 | Sheep or goat | 0 1 0 | | 0 1 0 |
| 8 | Kid | 0 1 0 | | 0 1 0 |
| 9 | Horse | 0 4 0 | | 0 4 0 |
| 10 | Foal | 0 2 0 | | 0 2 0 |
| 11 | Donkey (either young or grown) | 0 1 0 | | 0 1 0 |
| 12 | Pig | 0 1 0 | | 0 1 0 |
| 13 | Birds of all kinds | 0 1 0 | | 0 1 0 |

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

21 *Who may receive payments for Municipality* —The Senior Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place.

22. The Collector and in his absence the shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only

23 The collecting shanbhogs are authorised to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls, at any time and place

24 Octroi Mutseddis and Inspector are alone authorised to receive payment of octroi

*Under Section 46 (j)*

25 *When Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

26 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress. —

(a) if the property distrained is found to be devoted to religious or charitable purposes,

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) if a bull presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

# SCHEDULE A

## SCHEDULE OF TAXES

| Serial No. | Name of tax | Class of property liable | Amount for which or rate at which classes liable | Exemptions | Time at which taxes payable |
|---|---|---|---|---|---|
| I | Tax on buildings. | Buildings .. | Five per cent on the annual letting value. | (a) Buildings set apart for the occupation of His Highness the Maharaja.<br>(b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax.<br>(c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes.<br>(d) Buildings the annual letting value of which is Rs. 10 or less and which is the sole rateable property of the owner.<br>(e) Buildings which are the property of the Municipality | In two equal instalments in advance in July and January every year |
| II | Tax on vacant lands. | Vacant lands ... | Two annas for every 80 square yards. | Same as above, excepting exemption (d). | Do |
| III | Tax on vehicles and animals. | All vehicles and animals kept for use within Municipal limits. | *Vehicles and tax, half-yearly*<br>Rs. a. p.<br>(1) Four-wheeled carriage on springs drawn by two horses 0 0 0<br>(2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks .. 4 8 0<br>(3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks 3 0 0<br>(4) Bicycle, tricycle or jinrikisha 1 8 0<br>*Animals and tax, half-yearly*<br>(1) Horses over 13 hands 4 8 0<br>(2) Horse of or under 13 hands or mule 1 8 0<br>(3) Elephant 12 0 0<br>(4) Camel 6 0 0<br>(5) Horse of or under 11 hands, bull or bullock 0 8 0<br>(6) Male buffalo .. 0 8 0 | (a) Vehicles and animals belonging to His Highness the Maharaja.<br>(b) Vehicles and animals the property of Government, unless Government consents to the levy of the tax.<br>(c) Vehicles and animals belonging to the Municipality<br>(d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act, 1869.<br>(e) Juvenile vehicles, such as perambulators, etc.<br>(f) Vehicles kept by carriage builders or dealers, and animals kept by dealers therein, solely for sale<br>(g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half-year<br>(h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on outdoor duties. Provided that not more than one vehicle and one animal shall be exempted without the special permission of the Municipal Council | Payable in advance in July and January for the half-year beginning with those months. |
| IV | Toll on vehicles and animals. | All vehicles and animals of the description given in column 4 entering the Municipal limits. Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight. | *Particulars* — *Rates or tolls*<br>Rs. a. p.<br>On every four-wheeled carriage on springs 0 4 0<br>On every two-wheeled carriage on springs 0 2 0<br>On every cart drawn by men bulls, bullocks, horses, asses, or mules (laden) 0 1 0<br>Do (unladen) 0 0 6<br>On every buffalo, bull or bullock (laden) 0 0 6<br>On every horse over 13 hands laden or ridden 0 0 6<br>On every elephant 0 8 0<br>On every camel 0 1 0<br>Do bicycle or tricycle 0 1 0<br>Do motor car 0 4 0<br>Do motor cycle ... 0 2 0<br>Do jinrikisha 0 2 0 | (a) Carriages, carts and animals the property of or employed by Government or Municipal Council of the City or of the Civil and Military Station or licensed or registered by the said Councils.<br>(b) Vehicles and animals (whether owned or hired) used for the passage or troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja.<br>(c) Vehicles and animals (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody | On passing toll-gate |
| V | Octroi ... | The articles mentioned in the next column when imported into Municipal limits. | *Quantity* — *Rate*<br>A — Rs. a. p.<br>(1) Cocoanuts, fresh 100 0 8 0<br>(2) Do dry Maund of 24 lbs. 0 8 0<br>(3) Betel leaves 100 0 0 3<br>(4) Sugar of all kinds except brown sugar, known as 'Magdum-Sakkare' — No. 1-4-0 per cent of value<br>(5) Bean .. ..<br>(6) Oats .. ..<br>(7) Chaff ..<br>(8) Horse gram | (1) Personal luggage of travelers, articles imported through the Post office and goods *bond fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. | Time of import of goods into Municipal limits. |

SCHEDULE OF TAXES—*concld*

| Serial No. | Name of tax | Class of property liable | Amount for which or rate at which classes liable | Exemptions | Time at which taxes payable |
|---|---|---|---|---|---|
| V | Octroi—*concld.* ... | | *Quantity* / *Rate.* Rs. a. p.<br>B<br>(1) Teak and honne in log — 50 c.ft. .. 3 0 0<br>(2) Do sawn — do .. 4 0 0<br>(3) Black wood (log) — do 2 0 0<br>(4) Do (sawn) — do 3 0 0<br>(5) Other kinds (log) — do 1 0 0<br>(6) Do (sawn) — do 1 8 0<br>C<br>Roofing tiles (Mangalore pattern) — *ad valorem* 1 9 0 per cent.<br>D<br>Tobacco .. 1 maund of 24 lbs. 3 0 0<br>E<br>Piece goods and other textile fabrics such as cloth not including made-up clothings, drapery and haberdashery *ad valorem* 1 9 0 per cent. | (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-laws. Provided that if such goods be not exported they shall pay the full duty<br>(3) Six green cocoanuts, 6 dry cocoanuts, 100 betel leaves, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train. | |
| VI | Tax on dogs ... | Dogs ... | 8 annas per half-year ... ... | Dogs not kept for more than 30 days within Municipal limits in any half-year | Payable in advance in July and January for the half-year, commencing with these months. |
| VII | Special sanitary cess. | On private latrines cleansed by the Municipal agency | On houses paying an assessment of above Re. 1 and not exceeding Re.1-8-0, 0-1-0 per mensem<br>On houses paying an assessment of above Re. 1-8-0 and not exceeding Re. 2-8-0, 0-1-0 per mensem.<br>On houses paying an assessment of above Re. 2-8-0 and not exceeding Re. 4-0-0, 0-2-0 per mensem<br>On houses paying an assessment of above Re. 4-0-0 and not exceeding Re. 6-0-0 0-3-0 per mensem<br>On houses paying an assessment of above Re. 6-0-0 and not exceeding Re. 10-0-0, 0-4-0 per mensem.<br>On houses paying an assessment of above Re. 10-0-0 and not exceeding Re. 12-0-0, 0-6-0 per mensem.<br>On houses paying an assessment of above Re. 12-0-0 and not exceeding Re. 15-0-0, 0-8-0 per mensem<br>On houses paying an assessment of above Re. 15-0-0 and not exceeding Re. 30-0-0 1-0-0 per mensem<br>On houses paying an assessment of above Re. 30-0-0 and not exceeding Re. 75-0-0, 1-8-0 per mensem.<br>On houses paying an assessment of above Re. 75-0-0, 2-0-0 per mensem. | | Monthly in advance. |
| VIII | Water rate | All buildings and lands within Municipal limits. | Three per cent on the rental value in the case of buildings and three-fifths of the building tax in the case of vacant sites. | | In two equal instalments in advance in July and January every year |
| IX | Lighting tax .. | All buildings and lands 1 per cent on the rental value. | Same as in the case of building tax .. | | Do |
| X | Mohatarfa—shop and oil mill taxes. | Shops and mills. | *Shop tax*<br>Description of shops / Class: 1st, 2nd, 3rd, 4th, 5th<br>Mandi: 50, 40, 30, 20, ..<br>Piece goods shops: 20, 15, 15, 8<br>Other shops: 15, 12, 9, 6, 4<br>Special rates (temporary) as regards the 5th class "other shops," referred to above.—<br>Rs. a. p.<br>1 0 0<br>1 4 0<br>1 8 0<br>2 0 0<br>2 8 0<br>3 0 0<br>3 8 0<br>4 8 0<br>5 0 0<br>*Oil mills.*<br>Description / Class: 1st, 2nd, 3rd, 4th<br>Stone mill: 30, 20, 15, 10<br>Wooden mill: 20, 15, 10, 5 | | Do |

*Note.*—Where it is not practicable to ascertain the cubical contents, a ton of timber will be taken as measuring 50 c.ft.

## SCHEDULE B.

[*Vide* Rule 6 under Section 46 (i) ]

District Refund Bill

| No. of payee | Name of payee | Amount to be refunded | | Grounds of refund | Date on which the amount claimed is credited in the Treasury account | The head of account under which it is credited | Remarks |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Certified that the amounts have been credited in the accounts as shown above.

*Treasury Officer* *President.*

## BANGALORE CITY MUNICIPALITY

*Notice dated 27th January 1912*

The undermentioned bye-laws and rules, sanctioned by Government in their Proceedings No. 4102-8—Ml 555-07-4, dated the 28th November 1911, are hereby published for general information. They will come into force with effect from 1st March 1912

N SUBBA RAO,
For *President*

### BYE-LAWS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following bye-laws are framed under Section 48, clauses (*j*) and (*k*), of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No 4102-8—Ml. 555-07-4, dated 28th November 1911 —

*Under Section 48, clause (i)*

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye-laws or any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall, within such reasonable period as shall be specified in such form, return such form, subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to show the said inhabitant's liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted.*—Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall at all reasonable hours give the Municipal Collector and any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye-law No. 1, and shall, on demand, unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under Bye-law No 1, omits, within seven days of its receipt, to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of Bye-law No 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs. 20

### FORM

True return furnished by under Bye-law No 1 of the City Municipality under Section 48, clause (*j*), of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half-year ending

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half-year ending are as follows :—

| Classification according to classes shown in Schedule A, to rules under Section 46 (1) | Number of conveyances and animals of each class | |
|---|---|---|
| | Included in the last return (to be filled up by the Municipal office) | Number liable to tax for the current half year (to be filled up by tax-payer) |
| *Vehicles* | | |
| (1) Four-wheeled carriage on springs drawn by two horses | | |
| (2) Four-wheeled carriage on springs drawn by one horse, or a pair of horses below 13 hands or by bulls or bullocks. | | |
| (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks | | |
| (4) Bicycle, tricycle or jinrikisha. | | |

16 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible and before they are taken from the Warehouse, be stamped by the officer in charge so as to show that they are under Bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged

17 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules :—

(i) Goods shall be allowed to remain 24 hours free of charge.

(ii) After that period rates as in the following schedule shall be charged for seven days —

| *Name of article.* | *Rate.* | | | *Remarks* |
|---|---|---|---|---|
| | Rs. | a. | p. | |
| Tobacco per maund of 24 lbs. or portion thereof | 0 | 0 | 6 | a day |
| Timber, sawn, per 50 C ft. or portion thereof | 0 | 1 | 0 | do |
| Timber in log per ton of 50 C ft. or portion thereof | 0 | 1 | 0 | do |
| Tiles for 1,000 or portion thereof | 0 | 1 | 0 | do |
| Piece goods per bale, bundle or case of 400 lbs. or over or per bale, bundle or case of 6 dozen or over | 0 | 0 | 6 | do |
| Piece goods per bale, bundle or case of less than 400 lbs. or per bale, bundle or case of less than 6 dozen | 0 | 0 | 6 | do |
| Sugar, horse gram, bran, oats and chaff for 400 lbs or fraction of 400 lbs. | 0 | 0 | 6 | do |
| Betel leaves per 1,000 | 0 | 0 | 3 | do |
| Green cocoanuts per 100 | 0 | 0 | 3 | do |
| Dry cocoanuts per maund of 24 lbs. | 0 | 0 | 3 | do |

(iii) Double these rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in or exemption from, such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to drainage or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

21 When any goods are sold under Bye-law No 20 the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse keeper or other person charged with the safe custody of the goods

23 Any person may, with the sanction of the President be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

*Refunds*

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall subject to the following rules be granted at the rates originally charged at the time of import Provided that no refund shall except in the case of timber imported and re exported in log be granted unless such goods are exported within six months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under Bye law No 9 from production of goods at the Octroi Koti on import shall subject to the same conditions be exempted from the production of goods to be exported

27 The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye law No 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall return both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 If the goods are for export by rail the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of railway receipt for the goods covered by the pass Upon production of the railway receipt if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods but he will return the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye laws Nos 30 and 31 respectively must be produced at the Octroi Koti by the person seeking the refund and if after due check the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable he shall if the amount so payable does not exceed Rs 20 forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20 or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed the pass shall be forwarded for the orders of the President

(*b*) if the vehicle has been under repair or standing at a carriage maker s or cycle dealer s during the whole of the half year

(*c*) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year he shall be deemed to have owned and had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more perods

10 *Vehicles or animals changing hands* —If a half year s tax has been levied in respect of a vehicle or animal no further tax for the same half year shall be leviable in respect of the said vehicle or animal if it changes hands during the currency of the said half year

11 *Liability of transferer and transferee to rates and cesses until notice is given* —When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Senior Vice President or the Managing Committee as the case may be, any person produces a probate letters of administration a decree or other order of Court, declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List on Sub-Division* —Where any property is sub divided on application being made to the Municipality intimating such sub-division the Municipality shall, unless they see any objection to the same, cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye laws under Section 48 (1) and shall be issued under the signature of the President

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re occupation and failing this shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| A fee of one anna if the amount due is less than Rs 5 | | | | | | | |
| Do | two annas | do | is not less than Rs 5 | but less than Rs | 10 | | |
| Do | four do | do | do | Rs 10 | but less than Rs | 50 | |
| Do | six do | do | do | Rs 50 | but less than Rs | 100 | |
| Do | eight do | do | is Rs 100 and over | | | | |

19 *Warrant fees* —For every distraint made under Sub Section 4 of Section 83 of the Regulation fees shall be levied at the following rates —

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| A fee of four annas if the amount distrained for is less than Rs 5 | | | | | | | | |
| Do | six do | do | do | is not less than Rs 5 | but less than Rs | 10 | | |
| Do | eight do | do | do | do | Rs 10 | do | Rs | 25 |
| Do | one rupee | do | do | do | Rs 25 | do | Rs | 50 |
| Do | two do | do | do | do | Rs 50 | do | Rs | 75 |
| Do | three do | do | do | do | Rs 75 | do | Rs | 100 |
| Do | five do | do | do | is Rs 100 and over | | | | |

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation, namely :—

| Serial No | Description of live-stock | Cost for the supply of fodder for each head of live-stock per day or fraction of a day | Cost for watering each head of live-stock per day or fraction of a day | Total |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. a. p. | | Rs. a. p. |
| 1 | Elephant | 3 0 0 | Included in the amount shown under Col 3 | 3 0 0 |
| 2 | Camel | 1 0 0 | | 1 0 0 |
| 3 | Buffalo | 0 4 0 | | 0 4 0 |
| 4 | Do calf | 0 2 0 | | 0 2 0 |
| 5 | Bullock or cow | 0 4 0 | | 0 4 0 |
| 6 | Heifer or calf | 0 1 0 | | 0 1 0 |
| 7 | Sheep or goat | 0 1 0 | | 0 1 0 |
| 8 | Kid | 0 1 0 | | 0 1 0 |
| 9 | Horse | 0 4 0 | | 0 4 0 |
| 10 | Foal | 0 2 0 | | 0 2 0 |
| 11 | Donkey (either young or grown) | 0 1 0 | | 0 1 0 |
| 12 | Pig | 0 1 0 | | 0 1 0 |
| 13 | Birds of all kinds | 0 1 0 | | 0 1 0 |

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

21 *Who may receive payments for Municipality* —The Senior Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place.

22 The Collector and in his absence the shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only

23 The collecting shanbhogs are authorised to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls, at any time and place

24 Octroi Mutsaddis and Inspector are alone authorised to receive payment of octroi

*Under Section 46 (j)*

25 *When Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

26 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress. —

(a) if the property distrained is found to be devoted to religious or charitable purposes,

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) if a bull presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

23



# SCHEDULE A

## SCHEDULE OF TAXES

| Serial No. | Name of tax | Class of property liable | Amount for which or rate at which classes liable | Exemptions | Time at which taxes payable |
|---|---|---|---|---|---|
| I | Tax on buildings | Buildings | Five per cent on the annual letting value | (a) Buildings set apart for the occupation of His Highness the Maharaja<br>(b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax<br>(c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes<br>(d) Buildings the annual letting value of which is Rs 16 or less and which is the sole rateable property of the owner<br>(e) Buildings which are the property of the Municipality | In two equal instalments in advance in July and January every year. |
| II | Tax on vacant lands | Vacant lands | Two annas for every 80 square yards | Same as above excepting exemption (d) | Do |
| III | Tax on vehicles and animals | All vehicles and animals kept for use within Municipal limits | *Vehicles and tax half-yearly*<br>(1) Four-wheeled carriage on springs drawn by two horses — Rs 9 0 0<br>(2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hand or by bulls or bullocks — 4 8 0<br>(3) Two wheeled carriage on springs drawn by one or more horses mules bulls or bullocks — 3 0 0<br>(4) Bicycle tricycle or jinrikisha — 1 8 0<br>*Animals and tax half-yearly*<br>(1) Horse over 13 hands — 4 8 0<br>(2) Horse of or under 13 hands or mule — 1 8 0<br>(3) Elephant — 12 0 0<br>(4) Camel — 6 0 0<br>(5) Horse of or under 11 hands, bull or bullock — 0 8 0<br>(6) Male buffalo — 0 8 0 | (a) Vehicles and animals belonging to His Highness the Maharaja<br>(b) Vehicles and animals the property of Government unless Government consents to the levy of the tax<br>(c) Vehicles and animals belonging to the Municipality<br>(d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act 1869<br>(e) Juvenile vehicles such as perambulators etc<br>(f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale<br>(g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half year<br>(h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on outdoor duties Provided that not more than one vehicle and one animal shall be exempted without the special permission of the Municipal Council | Payable in advance in July and January for the half year beginning with those months |
| IV | Toll on vehicles and animal | All vehicles and animals of the description given in column 4 entering the Municipal limits Provided that no more than one payment of toll hall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight | *Particulars* — *Rates or tolls* (R a p)<br>On every four-wheeled carriage on springs — 0 4 0<br>On every two-wheeled carriage on springs — 0 2 0<br>On every cart drawn by men bulls bullocks horses asses or mules (laden) — 0 1 0<br>Do (unladen) — 0 0 6<br>On every buffalo bull or bullock (laden) — 0 0 6<br>On every horse over 13 hands laden or ridden — 0 0 6<br>On every elephant — 0 8 0<br>On every camel — 0 1 0<br>Do bicycle or tricycle — 0 1 0<br>Do motor car — 0 4 0<br>Do motor cycle — 0 2 0<br>Do jinriksha — 0 2 0 | (a) Carriage carts and animals the property of or employed by Government or Municipal Council of the City or of the Civil and Military Station or licensed or registered by the said Councils<br>(b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja.<br>(c) Vehicles and animals (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody | On passing toll gate |
| V | Octroi | The articles mentioned in the next column when imported into Municipal limits | *Quantity* A — *Rate* (Rs a p)<br>(1) Cocoanuts fresh — 100 — 0 8 0<br>(2) Do dry — Maund of 24 lbs — 0 8 0<br>(3) Betel leaves — 100 — 0 0 2<br>(4) Sugar of all kinds except brown sugar known as Magdum-Sakkare — Re 1-4-0 per cent *ad valorem*<br>(5) Bran<br>(6) Oats<br>(7) Chaff<br>(8) Horse gram | (1) Personal luggage of travellers articles imported through the Post office and goods *bonâ fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government | Time of import of goods into Municipal limits |

SCHEDULE OF TAXES—*concld*

| Serial No. | Name of tax | Class of property liable | Amount for which or rate at which classes liable | Exemptions | Time at which taxes payable |
|---|---|---|---|---|---|
| V | Octroi—*concld.* .. | | *Quantity* / *Rate.* Rs. a. p.<br>(1) Teak and honne in log .. 50 c.ft. 3 0 0<br>(2) Do sawn do .. 4 0 0<br>(3) Black wood (log) do 2 0 0<br>(4) Do (sawn) do 3 0 0<br>(5) Other kinds (log) do 1 0 0<br>(6) Do (sawn) do 1 8 0<br>C<br>Roofing tiles (Mangalore pattern) ... *ad valorem* 1 9 0 per cent.<br>D<br>Tobacco —1 maund .. 3 0 0<br>of 84 lbs.<br>E<br>Piece goods and other textile fabrics such as cloth not including made-up clothings, drapery and haberdashery *ad valorem* 1 9 0 per cent. | (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-laws. Provided that if such goods be not exported they shall pay the full duty<br>(3) Six green cocoanuts, 6 dry cocoanuts, 100 betel leaves and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train. | |
| VI | Tax on dogs .. | Dogs ... | 8 annas per half-year ... ... | Dogs not kept for more than 30 days within Municipal limits in any half-year | Payable in advance in July and January for the half-year, commencing with these months. |
| VII | Special sanitary cess. | On private latrines cleansed by the Municipal agency | On houses paying an assessment of above Re. 1 and not exceeding Re.1-8-0, 0-1-0 per mensem.<br>On houses paying an assessment of above Re. 1-8-0 and not exceeding Re. 2-8-0, 0-1-6 per mensem.<br>On houses paying an assessment of above Re. 2-8-0 and not exceeding Re. 4-8-0, 0-3-0 per mensem.<br>On houses paying an assessment of above Re. 4-8-0 and not exceeding Re. 6-8-0, 0-3-6 per mensem<br>On houses paying an assessment of above Re. 6-8-0 and not exceeding Re. 10-0-0, 0-4-0 per mensem.<br>On houses paying an assessment of above Re. 10-0-0 and not exceeding Re. 12-8-0, 0-5-0 per mensem.<br>On houses paying an assessment of above Re. 12-8-0 and not exceeding Re. 15-0-0, 0-6-0 per mensem.<br>On houses paying an assessment of above Re. 15-0-0 and not exceeding Re. 20-0-0, 1-0-0 per mensem.<br>On houses paying an assessment of above Re. 20-0-0 and not exceeding Re. 75-0-0, 1-8-0 per mensem.<br>On houses paying an assessment of above Re. 75-0-0, 2-0-0 per mensem. | | Monthly in advance. |
| VIII | Water rate | All buildings and lands within Municipal limits. | Three per cent on the rental value in the case of buildings and three-fifths of the building tax in the case of vacant sites. | | In two equal instalments in advance in July and January every year |
| IX | Lighting tax ... | All buildings and lands 1 per cent on the rental value. | Same as in the case of building tax | | Do |
| X | Mahatarfa—shop and oil mill taxes. | Shops and mills. | *Shop tax*<br>Description of shops / Class: 1st, 2nd, 3rd, 4th, 5th<br>Mandi: 80, 40, 30, 20<br>Piece goods shops: 20, 15, 12, 8<br>Other shops: 15, 12, 9, 6, 4<br>Special rates (temporary) as regards the 5th class "other shops," referred to above.—<br>Rs. a. p.<br>1 0 0<br>1 4 0<br>1 8 0<br>2 0 0<br>2 8 0<br>3 0 0<br>3 8 0<br>4 8 0<br>5 0 0<br>*Oil mills*<br>Description / Class: 1st, 2nd, 3rd, 4th<br>Stone mill .. 20, 20, 15, 10<br>Wooden mill .. 20, 15, 10, 5 | | Do |

*Note.*—Where it is not practicable to ascertain the cubical contents, a ton of timber will be taken as measuring 50 c.ft.

## SCHEDULE B.

[*Vide* Rule 6 under Section 46 (1).]

District Refund Bill

| No. of payee | Name of payee | Amount to be refunded | Grounds of refund | Date on which the amount claimed is credited in the Treasury account | The head of account under which it is credited | Remarks |
|---|---|---|---|---|---|---|
| | | | | | | |

Certified that the amounts have been credited to accountsas shown above.

*Treasury Officer* *President.*

I

3 L

27-11/8(a

## BANGALORE CITY MUNICIPALI

*Notice dated 27th January 1912*

The undermentioned bye-laws and rules, sanctioned by (re No. 4102-3—Ml 555-07-4, dated the 28th November 1911 nformation They will come into force with effect from 1st

n their Proceedings blished for general

SUBBA RAO,
For *President*

### BYE-LAWS OF THE BANGALORE CITY Mu

In supersession of all previous rules on the subject, the under Section 48, clauses (*j*) and (*k*), of the Municipal Regulat tioned by Government in Government Order No. 4102-3—Ml ber 1911 —

ye-laws are framed 1906, and are sanc- lated 28th Novem-

*Under Section 48, clause (i)*

1 *Form of information to be filled in on demand* —On p servant of the form appended to these bye-laws or any form i this behalf by the Managing Committee, every inhabitant of such reasonable period as shall be specified in such form, retu his signature to the President with all blanks duly filled in t behalf, as directed in notes on the form, to show the said inh taxation

by any Municipal time prescribed in pality shall, within n, subscribed with f his knowledge or ality to Municipal

2 *Inspection of conveyances and animals to be permitt* of a vehicle and animal in respect of which he is liable to p sonable hours give the Municipal Collector and any perso from the Municipal Collector in this behalf, free access t which such vehicles and animals are ordinarily kept and e same for the purpose of checking the correctness of any retu tioned under Bye-law No. 1, and shall, on demand, unless forthwith produce such vehicles or animals and explain w several entries made in any such return

rson in possession ix shall at all rea- written authority or other places in for inspecting the ave been requisi- reasonable cause, referred to in the

3 *Liability if the form is not filled up and returned* — has been sent under Bye-law No 1, omits, within seven d return it to the President, he shall be liable to the paymen and animals which he is believed to possess

to whom a form d, to fill it up and n the conveyances

4 *Penalty* —Every person who commits any breach o such offence, be liable on conviction to a fine not exceeding

2 shall, for each

FORM (A)

True return furnished by under Bye-law Municipality under Section 48, clause (*j*), of the Mysore M bility to conveyance and animal taxes for the half-year endin

City tion as to his la-

1 The only conveyances and animals (including dogs) to conveyance and animal taxes for the half-year ending

wh h I am liable olk —

| Classification according to classes shown in Schedule A to rules under Section 46 (1) | Num Incl la b th oth | nce d animals d liable to the cur- half-year filled up ayer) |
|---|---|---|
| ***Vehicles*** | | |
| (1) Four-wheeled carriage on springs drawn by two horses | | |
| (2) Four-wheeled carriage on springs drawn by horse, or a pair of horses below 13 h bulls or bullock | | |
| (3) Two-wheeled ca on springs dr or more hor ules, bulls or buffa | | |
| (4) Bicycle, tricycle or jinrikisha. | | |

Name added

List of errors to print, omissions and alterations relating to Assessed Taxes, Poll Tax and Toll Taxes

| Sanctioned Bye-laws and Rules | Alterations or additions |
| --- | --- |

[1]

(Bylaws under Section 48(y))

I. Page 1, para 1, the letter "(1)"

II Page 1, para 1, line 2 – the words

✓ III Page 1, para 2, line 3 – the altered

IV Page 1, para 4, the letter "N" after the

✓ V Page 1, Form A – Vehicles, class – to be added –

X "(5) other

✓ "(6) Motor

X "(7) Palanquins

✓ "(8) Carts

VI Page 2, Form A – Animals "used for riding", to be added

VII Page 2, Form A – Animals used for riding, to be added

✓ VIII Page 2, para 4, line 2 –

(Bylaws under Section 48(x))

## the Bye-laws and Rules

| | |
|---|---|
| to be altered to "(j)" | Error in print. Yes ✓ |
| letter 'A' to be | To make the meaning clear. Unnecessary. The letter was improperly omitted |
| after the word 'From' | |
| word "and" to be | May be done |
| to "or" | |
| 'J' to be inserted | Unnecessary ✓ |
| word "From" | |
| (h) the following | To be consistent with the Schedule I of the Municipal Regulation |
| Vehicles with springs | Based on the original rule, drafted & published by the Municipal Council |
| Cars | |
| and boats | |
| and other vehicle | |
| springs | |
| Clause (5) the words | To be clear and consistent |
| draught or burden" | with Section 59(11) of the |
| after "bullocks" | Municipal Regulation |
| Clause (6) the words | The omission is not harmful, as under Sec 59 |
| draught or burden" | of the Regulation it is only such animals that |
| after the word "buffalo" | can be taxed |
| the word "Carried" | May be done |
| to be made into "Carried" | |

Rules under section 46 (i)

IX Page 7, Para 4, line 1, "bottom" that para to be omitted

Schedule of Taxes

X Page 10, Serial No III, col 4, the words "or more" "two"

X to XVII requisite further uniform

XI Page 10, Serial No III, Column Words "Every other vehicle" "every palanquin" before the word

XII Page 10, Serial No III, col the following to be

"(5) Every cart or other veh
"(6) Every boat
"(7) Every motor car
"(8) Every motor cycle

XIII Page 10, Serial No IV, Column word "jutka" to be added

XIV Page 10, Serial No IV, Column "mule" to be added

XV Page 10, Serial No IV, Column "laden or ridden" to

| | |
|---|---|
| words | Not required |
| should be made" | } may be done. |
| 4, clause (1) line 2, | } may be considered as verbal omission and ignored |
| be added after | |
| , clause (4) - the | Based on the original rule, drafted & published by the Naval Council. |
| to sponge and | |
| to be added | |
| " bi-cycle" | |
| 4, clause (4) | |
| added" - | |
| e tribal sponge | Rule 2 (1) (b) / To be consistent with |
| | 2 — o X Schedule I of the Mines. |
| | 15 — o Principal Regulations |
| | 7-8 — o X Based on the original rules, drafted & published by the Naval Council. |
| 4, line 5, be | } The proposal is not clear. Perhaps it is meant that on every publican or Canteen keeper, bottle, etc a bell of 1 an or 6 pr would be issued of the vehicle in ladden or unladen reply. This proposal differs from the one contained in the original rules published by the Naval Council. |
| after "every" | |
| 4, line 9 - the word | |
| ter " bell". | not found in the original rules published by the Naval Council. |
| line 12 - the words | } The omission or retention of these words is immaterial |
| omitted | |

Schedule of Item A XVI Page 10, Serial No IV,

"0-1-0" to be inserted

XVII Page 10, Serial No IV, Col

"Horse under 13 hands"

added after line 12

XVII Page 11, Serial No VII,

the words" except the

last word "

Co Chapa" to the

"Limbs"

Municipal Office,
Bangalore City, 27th May 1912

Column 4, Line 12, for "one" 4. "On every one" to be

These proposals are based on the original rules published by the Board Council

Column 3, Line 3, buildings used added after the word

In the revised draft rules it was proposed that all shops not provided with horse connection should be exempted from water tax. The Hon'ble Councillor remarked — para 27 - 28 of the notes received in No 555-07 — that "if taxes are increased and taxation introduced on trades and professions, shops will have to be taxed as buildings on rental value". The exemption proposed was struck off in Council. It is a point for consideration whether the proposed exemption should not continue till the system of taxation is revised.

dmc 80
5-6 1912

For PRESIDENT, MUNICIPAL COUNCIL,
BANGALORE CITY.

to be made in the Bye laws and Rules

in Government Proceedings No 4102-3 dated 28-11-19
Mil. 555-07-4

| | |
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Enclosure 207—11/8/14

## BANGALORE CITY MUNICIPALITY

*Notice dated 27th January* 1912.

The undermentioned bye-laws and rules, sanctioned by Government in their Proceedings No. 4102-3—Ml 555-07-4, dated the 28th November 1911, are hereby published for general information. They will come into force with effect from 1st March 1912

N SUBBA RAO,
For *President*

### BYE-LAWS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following bye-laws are framed under Section 48, clauses (*j*) and (*k*), of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No. 4102-3—Ml 555-07-4, dated 28th November 1911 —

*Under Section* 48, *clause* (i)

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye-laws or any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall, within such reasonable period as shall be specified in such form, return such form, subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to show the said inhabitant's liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted.*—Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall at all reasonable hours give the Municipal Collector and any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye-law No. 1, and shall, on demand, unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under Bye-law No 1, omits, within seven days of its receipt, to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of Bye-law No. 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs. 20

FORM

True return furnished by under Bye-law No 1 of the City Municipality under Section 48, clause (*j*), of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half-year ending

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half-year ending are as follows :—

| Classification according to classes shown in Schedule A, to rules under Section 46 (1) | Number of conveyances and animals of each class | |
|---|---|---|
| | Included in the last return (to be filled up by the Municipal office) | Number liable to tax for the current half-year (to be filled up by tax-payer) |
| *Vehicles* | | |
| (1) Four-wheeled carriage on springs drawn by two horses | | |
| (2) Four-wheeled carriage on springs drawn by one horse, or a pair of horses below 13 hands or by bulls or bullocks. | | |
| (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks. | | |
| (4) Bicycle, tricycle or jinrikisha. | | |

2 *a*

four more items to be added
(5) Other vehicles with springs [illegible]
(6) Motor Cars
(7) Tandangums & boats [illegible]
(8) [illegible] vehicles with one or no springs

16 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible and before they are taken from the Warehouse be stamped by the officer in charge so as to show that they are under Bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted under this rule or Rule 7 a fee of one anna shall be charged

17 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days —

| *Name of article* | *Rate* Rs | a | p | *Remarks* |
|---|---|---|---|---|
| Tobacco per maund of 24 lbs or portion thereof | 0 | 0 | 6 | a day |
| Timber sawn, per 50 C ft or portion thereof | 0 | 1 | 0 | do |
| Timber in log per ton of 50 C ft or portion thereof | 0 | 1 | 0 | do |
| Tiles for 1 000 or portion thereof | 0 | 1 | 0 | do |
| Piece goods per bale bundle or case of 400 lbs or over or per bale, bundle or case of 6 dozen or over | 0 | 0 | 6 | do |
| Piece goods per bale bundle or case of less than 400 lbs or per bale bundle or case of less than 6 dozen | 0 | 0 | 6 | do |
| Sugar horse gram bran, oats and chaff for 400 lbs or fraction of 400 lbs | 0 | 0 | 6 | do |
| Betel leaves per 1 000 | 0 | 0 | 3 | do |
| Green cocoanuts per 100 | 0 | 0 | 3 | do |
| Dry cocoanuts per maund of 24 lbs | 0 | 0 | 3 | do |

(iii) Double these rates shall be charged after seven days provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to drying or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

21 When any goods are sold under Bye law No 20 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods

23 Any person may, with the sanction of the President be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

*Refunds*

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall subject to the following rules be granted at the rates originally charged at the time of import Provided that no refund shall except in the case of timber imported and re exported in log be granted unless such goods are exported within six months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under Bye law No 9 from production of goods at the Octroi Koti on import shall subject to the same conditions be exempted from the production of goods to be exported

27 The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye law No 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the particulars in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall return both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 If the goods are for export by rail the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass Upon production of the railway receipt if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods but he will return the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye laws Nos 30 and 31 respectively must be produced at the Octroi Koti by the person seeking the refund and if after due check the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable he shall if the amount so payable does not exceed Rs 20 forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20 or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed the pass shall be forwarded for the orders of the President

*General.*

33 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25 whichever may be less and to payment of octroi duty on the article unaccounted for

34 Any person importing or exporting dutiable articles who infringes Bye-laws Nos. 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs. 50

SCHEDULE No I

| *Names of routes* | *Names of cookads or octroi posts* |
|---|---|
| Agrahar Tank road | Sondekuppadabagal cookad |
| Subedar Chattram road | Subedar Chattram road cookad |
| Post Office road | Jail road cookad opposite to the Executive Engineer's Office |
| Hosur road | Lal-Bagh cookad |
| Sydney road | Halsurbagal cookad |
| Mission road | Mission road cookad |
| Kaghipur road | Kaghipur cookad |
| Mysore road | Karakal cookad |
| Railway | Railway Station and all its gates including the platform |

SCHEDULE No II

(*See Bye-law No 12*)

To—The Officer in charge of the Octroi Office City

Please receive the undermentioned goods and deposit them in the Koti

| Name of depositor | Description of articles deposited | Number of packages or bales, etc | Distinguishing marks, if any | Weight | | Measurements | | Quantity | Value | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Maunds | Seers | C. ft. | C. in. | | Rs. | a. | p. | |
| | | | | | | | | | | | | |

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 13 to 17, 19, 20 and 21, relating to the deposit

Witness — Signature of depositor

Signature — Address

Address — Date

SCHEDULE No III

*(See Bye-law No 13)*

Octroi Office.

City

Received for deposit the undermentioned goods from

| Receipt No. | Consignment | | Goods Deposit Note No. | Names of articles | Description | Number of articles | Remarks |
|---|---|---|---|---|---|---|---|
| | No. | Date | | | | | |
| | | | | | | | |

Goods-keeper Head Clerk Octroi Inspector

City

Dated

## RULES OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following rules are framed under Section 46, clauses (*i*) and (*j*), of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No 4102-3—MI 555-07, dated the 23th November 1911

*Under Section 46 (i)*

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule

2 *How taxes may be collected* —The taxes and imposts imposed by the Municipal Council, or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only

3 *Remissions* —Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claim for refund when not entertainable (within what period should be made.)* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

*Octroi refunds* —Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice-President

7 *Refund on account of vacancy of buildings and lands* —Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year,

(*b*) if the vehicle has been under repair or standing at a carriage maker s or cycle dealer s during the whole of the half year

(*c*) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year, he shall be deemed to have owned and had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more perods

10 *Vehicles or animals changing hands* —If a half year s tax has been levied in respect of a vehicle or animal no further tax for the same half vear shall be leviable in respect of the said vehicle or animal if it changes hands during the currency of the said half year

11 *Liability of transferer and transferee to rates and cesses until notice is given* — When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Senior Vice President or the Managing Committee as the case may be any person produces a probate, letters of administration a decree or other order of Court, declaring such person as heir of the deceased the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List on Sub Division* —Where any property is sub divided on application being made to the Municipality intimating such sub division, the Municipality shall, unless they see any objection to the same cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye laws under Section 48 (1) and shall be issued under the signature of the President

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1) (*b*) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re occupation and failing this shall not be entitled to any refund, if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| A fee of one anna if the amount due is less than Rs 5 | | | | | | | | |
| Do | two annas | do | is not less than Rs 5 | but less than Rs 10 | | | | |
| Do | four do | do | do | Rs 10 | but less than Rs 50 | | | |
| Do | six do | do | do | Rs 50 | but less than Rs 100 | | | |
| Do | eight do | do | is Rs 100 and over | | | | | |

19 *Warrant fees* —For every distraint made under Sub Section 4 of Section 83 of the Regulation fees shall be levied at the following rates —

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| A fee of four annas if the amount distrained for is less than Rs 5 | | | | | | | | |
| Do | six do | do | do | is not less than Rs 5 | but less than Rs 10 | | | |
| Do | eight do | do | do | do | Rs 10 | do | Rs 25 | |
| Do | one rupee | do | do | do | Rs 25 | do | Rs 50 | |
| Do | two do | do | do | do | Rs 50 | do | Rs 75 | |
| Do | three do | do | do | do | Rs 75 | do | Rs 100 | |
| Do | five do | do | do | is Rs 100 and over | | | | |

Where peons are kept in charge of property distrained an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation, namely :—

| Serial No | Description of live-stock | Cost for the supply of fodder for each head of live-stock per day or fraction of a day | Cost for watering each head of live-stock per day or fraction of a day | Total |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. a. p. | | Rs. a. p. |
| 1 | Elephant | 3 0 0 | Included in the amount shown under Col 3 | 3 0 0 |
| 2 | Camel | 1 0 0 | | 1 0 0 |
| 3 | Buffalo | 0 4 0 | | 0 4 0 |
| 4 | Do calf | 0 2 0 | | 0 2 0 |
| 5 | Bullock or cow | 0 4 0 | | 0 4 0 |
| 6 | Heifer or calf | 0 1 0 | | 0 1 0 |
| 7 | Sheep or goat | 0 1 0 | | 0 1 0 |
| 8 | Kid | 0 1 0 | | 0 1 0 |
| 9 | Horse | 0 4 0 | | 0 4 0 |
| 10 | Foal | 0 2 0 | | 0 2 0 |
| 11 | Donkey (either young or grown) | 0 1 0 | | 0 1 0 |
| 12 | Pig | 0 1 0 | | 0 1 0 |
| 13 | Birds of all kinds | 0 1 0 | | 0 1 0 |

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

21 *Who may receive payments for Municipality* —The Senior Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

22 The Collector and in his absence the shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only

23 The collecting shanbhogs are authorised to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls, at any time and place

24 Octroi Mutsaddis and Inspector are alone authorised to receive payment of octroi

*Under Section 46 (j)*

25 *When Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

26 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress. —

(a) if the property distrained is found to be devoted to religious or charitable purposes,

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

# SCHEDULE A

## SCHEDULE OF TAXES

| Serial No. | Name of tax | Class of property liable | Amount for which or rate at which classes liable | Exemptions | Time at which taxes payable |
|---|---|---|---|---|---|
| I | Tax on buildings | Buildings | Five per cent on the annual letting value. | (a) Buildings set apart for the occupation of His Highness the Maharaja.<br>(b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax.<br>(c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes.<br>(d) Buildings the annual letting value of which is Rs. 12 or less and which is the sole rateable property of the owner.<br>(e) Buildings which are the property of the Municipality | In two equal instalments in advance in July and January every year |
| II | Tax on vacant lands. | Vacant lands ... | Two annas for every 80 square yards. | Same as above, excepting exemption (d). | Do |
| III | Tax on vehicles and animals. | All vehicles and animals kept for use within Municipal limits. | *Vehicles and tax, half-yearly* | | |
| | | | (1) Four-wheeled carriage on springs drawn by two horses — Rs. 9 0 0 | (a) Vehicles and animals belonging to His Highness the Maharaja.<br>(b) Vehicles and animals the property of Government, unless Government consents to the levy of the tax<br>(c) Vehicles and animals belonging to the Municipality<br>(d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act, 1869.<br>(e) Juvenile vehicles, such as perambulators, etc.<br>(f) Vehicles kept by carriage builders or dealers, and animals kept by dealers therein, solely for sale.<br>(g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half-year<br>(h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on outdoor duties. Provided that not more than one vehicle and one animal shall be exempted without the special permission of the Municipal Council | Payable in advance in July and January for the half-year beginning with those months. |
| | | | (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks — 4 8 0 | | |
| | | | (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks — 3 0 0 | | |
| | | | (4) Bicycle, tricycle or jinrikisha — 1 8 0 | | |
| | | | *Animals and tax, half-yearly* | | |
| | | | (1) Horse over 13 hands — 4 8 0 | | |
| | | | (2) Horse of or under 13 hands or mule — 1 8 0 | | |
| | | | (3) Elephant — 12 0 0 | | |
| | | | (4) Camel — 6 0 0 | | |
| | | | (5) Horse of or under 11 hands, bull or bullock — 0 8 0 | | |
| | | | (6) Male buffalo — 0 8 0 | | |
| IV | Toll on vehicles and animals. | All vehicles and animals of the description given in column 4 entering the Municipal limits. Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight. | *Particulars.* — *Rates or tolls* Rs. a. p.<br>1 On every four-wheeled carriage on springs — 0 4 0<br>2 On every two-wheeled carriage on springs — 0 2 0<br>3 On every cart drawn by men buffs, bullocks, horses, asses, or mules (laden) — 0 1 0<br>Do (unladen) — 0 0 6<br>4 On every buffalo, bull or bullock (laden) — 0 0 6<br>5 On every horse over 13 hands laden or ridden — 0 0 6<br>6 On every elephant — 0 8 0<br>7 On every camel — 0 1 0<br>8 Do bicycle or tricycle — 0 1 0<br>9 Do motor car — 0 4 0<br>10 Do motor cycle — 0 2 0<br>11 Do jinrikisha — 0 2 0 | (a) Carriages, carts and animals, the property of or employed by Government or Municipal Council of the City or of the Civil and Military Station or licensed or registered by the said Councils.<br>(b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja.<br>(c) Vehicles and animals (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody | On passing toll-gate |
| | Octroi | The articles mentioned in the next column when imported into Municipal limits. | *Quantity* — *Rate* Rs. a. p.<br>(1) Cocoanuts, fresh — 100 — 0 3 0<br>(2) Do dry — Maund of 25 lbs. — 0 3 0<br>(3) Betel leaves — 100 — 0 0 3<br>(4) Sugar of all kinds except brown sugar, known as Magdum-Sakkare — Rs. 1-14-0 per cent ad valorem<br>(5) Bran — Rs. 1-14-0 per cent ad valorem<br>(6) Oats — Rs. 1-14-0 per cent ad valorem<br>(7) Chaff — Rs. 1-14-0 per cent ad valorem<br>(8) Horse-gram — Rs. 1-14-0 per cent ad valorem | (1) Personal luggage of travellers, articles imported through the Post office and goods *bond fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. | Time of import of goods into Municipal limits. |

## SCHEDULE OF TAXES—*concld*

| Serial No. | Name of tax | Class of property liable | Amount for which or rate at which classes liable | Exemptions | Time at which taxes payable |
|---|---|---|---|---|---|
| V | Octroi—*concld.* ... | | Quantity. Rate. Rs. a. p.<br>E<br>(1) Teak and hoome in log .. ... 50 c.ft.... 2 0 0<br>(2) Do sawn ... do .. 4 0 0<br>(3) Black wood (log) do .. 2 0 0<br>(4) Do (sawn) do .. 3 0 0<br>(5) Other kinds (log) do ... 1 0 0<br>(6) Do (sawn) do .. 1 8 0<br>O<br>Roofing tiles (Mangalore pattern) ... .. *ad valorem* 1 9 0 per cent.<br>D<br>Tobacco ...1 maund... 3 0 0 of 84 lbs.<br>H<br>Piece goods and other textile fabrics such as cloth not including made-up clothings, drapery and haberdashery *ad valorem* 1 9 0 per cent. | (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-laws. Provided that if such goods be not exported they shall pay the full duty<br>(3) Six green cocoanuts, 6 dry cocoanuts, 100 betel leaves, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train. | |
| VI | Tax on dogs .. | Dogs ... | 8 annas per half-year ... .. | Dogs not kept for more than 30 days within Municipal limits in any half-year | Payable in advance in July and January for the half-year, commencing with those months. |
| VII | Special sanitary cess. | On private latrines cleansed by the Municipal agency | On houses paying an assessment of above Re. 1 and not exceeding Re.1-8-0, 0-1-0 per mensem.<br>On houses paying an assessment of above Re. 1-8-0 and not exceeding Re. 2-8-0, 0-1-6 per mensem.<br>On houses paying an assessment of above Re. 2-8-0 and not exceeding Re. 4-0-0, 0-2-0 per mensem.<br>On houses paying an assessment of above Re. 4-0-0 and not exceeding Re. 6-0-0, 0-3-0 per mensem.<br>On houses paying an assessment of above Re. 6-0-0 and not exceeding Re. 10-0-0, 0-4-0 per mensem.<br>On houses paying an assessment of above Re. 10-0-0 and not exceeding Re. 12-0-0, 0-5-0 per mensem.<br>On houses paying an assessment of above Re. 12-0-0 and not exceeding Re. 15-0-0, 0-6-0 per mensem.<br>On houses paying an assessment of above Re. 15-0-0 and not exceeding Re. 20-0-0, 1-0-0 per mensem<br>On houses paying an assessment of above Re. 20-0-0 and not exceeding Re. 75-0-0, 1-8-0 per mensem.<br>On houses paying an assessment of above Re. 75-0-0, 2-0-0 per mensem. | | Monthly in advance. |
| VIII | Water rate<br>(13) | All buildings and lands within Municipal limits. A<br>*of each building used as Shop* | Three per cent on the rental value in the case of buildings and three-fifths of the building tax in the case of vacant sites. | | In two equal instalments in advance in July and January every year |
| IX | Lighting tax ... | All buildings and lands,1 per cent on the rental value. | Same as in the case of building tax | | Do |
| X | Mohatarfa—shop and oil mill taxes. | Shops and mills. | *Shop tax*<br>Description of shops — Class: 1st, 2nd, 3rd, 4th, 5th<br>Mandi .. 60, 40, 30, 20, ..<br>Piece goods shops 20, 15, 12, 8, ...<br>Other shops 15, 12, 9, 6, 4<br>Special rates (temporary) as regards the 5th class "other shops," referred to above.—<br>Rs. a. p.<br>1 0 0<br>1 4 0<br>1 8 0<br>2 0 0<br>2 8 0<br>3 0 0<br>3 8 0<br>4 0 0<br>5 0 0<br>*Oil mills.*<br>Description — Class: 1st, 2nd, 3rd, 4th<br>Stone mill ... 30, 20, 15, 10<br>Wooden mill ... 20, 15, 10, 5 | | |

*Note.*—Where it is not practicable to ascertain the cubical contents, a ton of timber will be taken as measuring 50 c.ft.

## SCHEDULE B

[*Vide* Rule 6 under Section 46 (1) ]

District Refund Bill

| No. of payee | Name of payee | Amount to be refunded | | | Grounds of refund | Date on which the amount claimed is credited in the Treasury account | The head of account under which it is credited | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Certified that the amounts have been credited in the accounts as shown above.

*Treasury Officer* *President.*

S 26]

44
207
11

File No

Serial No 5

Diary No of letter replied to 7034

General and Revenue Secretariat
( Mend )
, the 191

Date of issue 26 12 12

Signed by Mr Sopher

19 12 12
26

Secs
16/12
Circular
No 4531
Mel 207 11
dy 26/12/12

To The President of the Bangalore City Municipal Council

Sir

With reference ~~In reply~~ to your letter No 219 dy the 25th May 1912 submitting six spare copies of the Rules relating to Assessed Taxes and the Bye Laws relating to Action sanctioned in G.O No 4102-3 Mel 555-07 4 dated the 28th Nov 1911, and also a Statement showing errors in

SUBJECT

21/23-12-12
MR

in print and omissions ~~—~~, and the
~~Certain alterations and additions the~~
~~above~~ said rule, ~~they~~ have ~~been~~ required,
I am directed to inform you
that of the Modifications suggested,
~~that left Submitted by you, the~~
~~Government approves of the following~~
items relating to some clerical errs
are approved by Govt.
~~Items~~ Nos I, III, X, VIII, IX, ~~and~~
~~and that modifications~~ Nos VI
and VII ~~items~~ to them seem to be unnecessary as
~~in the words~~ under Sec 54(11)
of the Municipal Regulation, ~~the~~
annual tax is payable only on
such animals as are used for
riding, draught or burden. Modi
fication ~~of~~ also seems to them to be
No II is unnecessary. As
regards modification No V the
words "of information to be filled
in" may be inserted after the
word "Form" in the heading.

List of enclosures

modification no XVIII relating to
2 As regards the Municipal Council
have taken up the question ~~of~~
~~carrying licence fees on shops and~~ levy of water rate on ~~Depending~~ shops, I
am to state that as

Examined by

GPB—25,000—5-8-11

G.R.S. 27]

**GENERAL AND REVENUE SECRETARIAT**

*(Continuation Sheet draft form.)*

and the matter will soon come up to Govt, it does not seem necessary ~~[illegible]~~ to modify Schedule of Taxes as suggested in ~~Para XVIII of your Endorsement~~, as ~~[illegible]~~

(Para answered in other Govt's etc)

3 With regard to modifications Nos X to XVIII, I am to invite your attention to the discrepancies noted in the Statement appended hereto between the rates in the first draft submitted by the Municipal Council, and those in the proposed Modifications ~~in the Govt Gazette~~ and the rates furnished in Appx X to the Administration Report of the Bombay City Municipal Council for 1910-1911 and to request you to be good enough as to explain these discrepancies and to state the reasons for which ~~[illegible]~~ the ~~[illegible]~~ rates ~~[illegible]~~ rate

GPB—10,000—22-2-11

~~otherwise they are levied~~ and
~~levied by the Vehicles actually~~ animals & vehicles which are
~~taxed and the rates of the tax on them~~ now actually subject to
~~and the rates at which tolls~~ the payment of
~~are actually levied on the~~ the Annual and
~~Animals and Vehicles noted in~~ vehicle tax and
~~the Specified Statement.~~ of toll and the
rates at which
~~the same~~ the tax
and toll are levied.
I am to add that if
any change in the rates
as sanctioned by the
Govt are now decided,
they the Subject may
be placed before the
Mt Council for consideration,
and
necessary proposals may
be submitted in this
behalf

I have etc

Jas McGarry

Secy

13 6 1912

SOL

13/12/12

13/12/12

23/12/12

| | Particulars | Particulars given on the original proposal of the Municipality | Particulars proposed to be modified by the President | Particulars furnished in Appx. V to the Annual Report for 1911-12 |
|---|---|---|---|---|
| | Vehicles and Animals Tax [Nos. IV, V, VI & VIII in the Presidents' Statement] | | Half Yearly | |
| 1 | Four wheeled drawn by hired | two or more horses | two or more horses | two horses. |
| 2 | For every motor Car | 10-0-0 | 15-0-0 | 3-0-0 |
| 3 | Do motor cycle | 1-8-0 | 7-8-0 | 1-8-0 |
| 4 | Do Boat- | 0-0-0 | 2-0-0 | 0-0-0 |
| 5 | Do Palanquin | 1-8-0 | 1-8-0 | 0-0-0 |
| 6 | | | | |
| 7 | Toll on Vehicles and Animals [Nos XIII to XVII in the Presidents Statement]. | | | |
| 1 | Mule | 0-0-6 | 0-0-6 | 0-0-0 |
| 2 | On every horse under 13 hands | 0-0-6 | 0-0-6 | 0-0-6 Laden or unladen |
| 3 | On every horse not under 13 hands | laden 0-1-0<br>unladen 0-0-6 | 0-0-0<br>0-0-0 | 0-0-0<br>0-0-0 |
| 4 | On every horse over 13 hands | Laden 0-1-0<br>not laden 0-0-6 | 0-1-0 whether laden or unladen | 0-1-0 Laden or unladen<br>0-0-6 not laden or not willing |
| 5 | On every Jutka | laden 0-2-0<br>unladen 0-1-0 | 0-1-0<br>0-0-6 | 0-2-0<br>0-1-0 |

Nil

15 6 1912

Office of the President, Municipal Council,

Bangalore City, dated 28th February 1913.

No 204 Secret 2 D5230 Ml 207-11-6 4-3-13

From

Dewan Bahadur,

Raja Sabha Bhushana,

K.P. Puttanna Chetty Esqr,

Honorary President, Municipal Council,

Bangalore City.

To

The Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments,

Bangalore

Sir,

With reference to para 3 of your letter No 4531/Ml 207-11-5 dated the 26th December 1912 requesting to explain some difference of figures as mentioned in the marginally noted records in respect of taxes on animals and vehicles and tolls, and calling for the Council's further opinion as to any change in the rates as sanctioned by Government as are now desired, I have the honor to state that the difference in the rates between (1) and (2) is ~~that~~ explained by the fact that the rates in No (1)/were proposed in the year 1908 to suit the circumstances of the time.

| | |
|---|---|
| (1) | Particulars given in the original proposal of the Municipal Council. |
| (2) | Particulars furnished in appendix X to the Administration report for 1910-11 |
| (3) | Particulars as proposed to be modified by the President |

The rates proposed by the President in 1912 differ from (1) and (2)

2 The Council, at their meeting held on the 22nd Instant approved the recommendations made by the President in respect of the rates of taxes on vehicles and animals and tolls with the exception of taxes on palanquins and boats, which they do not consider necessary Early sanction of Government is solicited

3 A copy of the Council's resolution is herewith submitted together with a statement showing the vehicles and animals etc,

which

which are now actually subject to payment of the tax and of toll and the rates at which they are levied.

I have the honor to be
Sir,
Your most obedient servant,

S W Kottamuraje Dy
President.

# EXTRACT FROM THE PROCEEDINGS OF THE BANGALORE CITY MUNICIPAL COUNCIL AT AN ORDINARY MEETING HELD ON THE 22nd February 1913

*Present*

Bahadur, Raja Sabha Bhushana, Puttanna Chetty Esqr, President.

S. Ranoji Rao, Esqr, Vice President,

Amildar, Bangalore Taluk,

D.A. Rees,

K.H. Ramayya , B.A.,

D.B. Ramachandra Mudaliar,

G. Rajappa,

P. Chinnasami Chetty

S.N. Saubba Rao,

K.K. Veerabasavayya, B.A.,B.L.,

~~Absent~~

Mr. D. Adeppa,

" G. Siddaveerappa,

" B.V. Ramaswami Chetty, B.A.,

" B. Usman Khan,

" M. Subbaiya, B.A.,

" M. Abdur Rahaman B.A ,

" H. Ramaiya,

" B. Hanumappa,

" S Ramachandraswami, B.A.,

" D. Venkataramaiya, B.A.,

" S. Venkatarangaiengar,

A B S E N T .

The Executive Engineer, Bangalore Division,

The Health Officer, Bangalore City,

Mr. B.K. Garuda Char,

---

4 Read General and Revenue Secretary's letter No 4031 Munl 207-11-5 dated the 26th December 1912, approving some of the modifications etc, proposed in the Rules and Bye-laws relating to the Octroi and the Assessed taxes and calling for the opinion of the Council as to whether any changes are now desired in the rate of taxes on animals and vehicles and of tolls as sanctioned by Government

Resolution.- The Council are of opinion that the recommendations made by the President for the levy of certain taxes and tolls be approved and reported to Government for sanction, with the exception of

taxes

SV

taxes on Palanquins and boats wh
omitted from the schedule.

Sd. K.P. Puttanna Chetty
P r e s i d e n t.

" C O P Y "

For President.

B M 50]

# BANGALORE CITY MUNICIPALITY.

## FORM

No

To

*The President of the Municipal Council,*
*Bangalore City*

True return furnished by under bye-law No 1 of the Bangalore City Municipality under Section 48, clause (*j*), of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half-year ending 191

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half-year ending are as follows:—

| Classification according to classes shown in Schedule A to rules under Section 46 (1) | Rate for each for the half year | Number of conveyances and animals of each class | |
|---|---|---|---|
| | | Included in the last return (to be filled up by the Municipal office) | Number liable to tax for the current half year (to be filled up by tax payer) X |
| **VEHICLES** | | | |
| For every motor car | 15 0 0 | | |
| For every motor bicycle | 7 8 0 | | |
| (1) Four-wheeled carriage on springs drawn by two horses | 9 0 0 | | |
| (2) Four wheeled carriage on springs drawn by one horse, or a pair of horses below 13 hands or by bulls or bullocks | 4 8 0 | | |
| (3) Two-wheeled carriage on springs drawn by one or more horses, mules bulls or bullocks | 3 0 0 | | |
| (4) Bicycle tricycle or jutrikaha | 1 8 0 | | |
| (5) For every cart or other vehicles without springs | 2 0 0 | | |
| **ANIMALS** | | | |
| (1) Horse over 13 hands | 4 8 0 | | |
| (2) Horse of or under 13 hands or mule | 1 8 0 | | |
| (3) Elephant | 12 0 0 | | |
| (4) Camel | 6 0 0 | | |
| (5) Horse of or under 11 hands, bull or bullocks | 0 8 0 | | |
| (6) Male buffalo | 0 8 0 | | |
| (7) Dog | 0 8 0 | | |

Date of presentation of form to

Date of receipt of form by the Municipal President

Bangalore,
191

Signature

# BANGALORE CITY MUNICIPALITY

No.

is hereby required under bye law I to fill in this return at the place marked X and deliver it to the Municipal Vice-President within seven days of the presentation of this form to him

Attention is invited to the vehicle and animal tax rules and bye-laws about this return printed below

Bangalore,
191 } President

## CONDITIONS

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye-laws, or, any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall, within such reasonable period as shall be specified in such form return such form, subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to show the said inhabitant's liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted* —Every person in possession of a vehicle and animal in respect of which he is liable to a Municipal tax shall at all reasonable hours give the Municipal Collector and any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under bye-law I, and shall on demand, unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under bye-law 1, omits, within seven days of its receipt, to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of bye-law 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs 20

GPB—6 000—17 6-12

Read notification No. 6012
dist. bearing the animals & vehicles subject
to toll & the rates of toll levied.

SCHEDULE A.

| Animals & vehicle | Old rate | Revised rate as per by law |
|---|---|---|
| On every four wheeled carriage on springs ... | 0-4-0 | 0-4-0 |
| do two do do ... ... | 0-2-0 | 0-2-0 |
| do Hackney or cart drawn by men, bulls, bullocks, asses, or mules laden ... ... | 0-2-0 | 0-1-0 |
| do do do not laden ... | 0-1-0 | 0-0-6 |
| do Buffalo, bull or bullock laden ... ... | 0-0-6 | 0-0-6 |
| do Horse over 13 hands, laden or ridden ... | 0-1-0 | 0-0-6 |
| do not laden or ridden ... | 0-0-6 | 0-0-0 |
| do Horse of or under 13 hands or ass (except Dhobies' ass) laden or ridden ... ... | 0-0-6 | 0-0-0 |
| do Elephant ... ... ... | 0-8-0 | 0-8-0 |
| do Camel ... ... ... | 0-1-0 | 0-1-0 |
| do Bicycle or tricycle ... ... | 0-1-0 | 0-1-0 |
| do Motor car ... ... ... | 0-4-0 | 0-4-0 |
| do " bicycle ... ... ... | 0-2-0 | 0-2-0 |
| do jinrickshaw " - | 0-0-0 | 0-2-0 |

Allen of Bun
Vice President.
Municipal Council, Bangalore City

5/4/13

G.R.S. 28]

1 B5 45/13 5E

207
File No 11
Serial No 7

Diary No. of letter replied to 5230

*Proceedings of the Government of His Highness the Maharaja of Mysore*

GENERAL AND REVENUE SECRETARIAT
( Genl )

Crore

*the* 191

READ— G. O no. 4102-3 Ml 5-5-17)-4

Date of issue 3.5.13 X

dated the 28th November 1914

Signed by Mr JRR

sanctioning the marginal

(1) Rules relating to the taxation of animals & vehicles; & to tolls
(2) octroi bye-laws

proposed Rules & bye-laws framed by the Bangalore City Municipal Council

corrected file (Genl)

2 Letter no. 219 dated

over

SUBJECT

the 27th May 1913. from the President and Council Bangalore city submitting for approval a list of corrections & alterations found necessary in the said bye-laws & rules.

2. Correction slip ending with letter No. 204 dated the 25th Feby 1913 from the same officer reporting that the Municipal Council approved the modifications recommended in the above with the exception of items on polavaram & roads which may be omitted from the schedule

Order thereon

No 8896½ ml 207-11-7 93 5 13

(1) The modifications recommended & approved by the Municipal Council

GPD—20,000—8-16-11

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form.*)

the most important are the following

Insertion, in schedule A

in column 4 of page 41 of

under vehicles, of

(5) "Every Cart or other Vehicle with a pair of Bullocks Rs 2."

(6) "Every motor car Rs 15"

(7) " a motor cycle Rs 7½"

—

in Column 4, of Page No. IV, of

on every horse over 13 hands Rs 0-1-0

under 13 hands Rs 0-0-6

on every horse under 13 hands Rs 0-0-6

—

The modifications are approved with the addition of the word "of" between "horse" & "under" in the last modification, so as to separate for the levy of toll

GPB—10,000—22-6-11

on horses of 1.3. hands.

2. In Govt. order No. 2599 Post copy in file Encl 368-M) - 13 Encl 105-12

dated the 26th Sep 1912

Sanction was accorded to the proposal of the Ind Council to exempt the Machinery Carriages in the Bangalore city from the payment of the animal & vehicle taxes. This exemption has to be noted in the Remarks column Col 5 of Sl No.

Under Sl No 1X, the words "Ps on the Rental Value" appearing in Col 3 should go to Col 4 & the entry "Same as in the case of Bullock Carts" should go to Col 5.

A copy of the proposal duly Revised as amended, and a dozen Cross Coloured copies

GRS 27]

GENERAL AND REVENUE SECRETARIAT

*(Continuation sheet draft form.)*

Office Copy daily proceedings Board of Co

Sent to Govt for reference

Draft

22/4/13

Forest 12/4/13

20

Mr. Arcot Sub Rangachar Esq Municipal

Council.

25/4/13

## BANGALORE CITY MUNICIPALITY

*Notice dated 27th January* 1912

The undermentioned bye-laws and rules, sanctioned by Government in their Proceedings No 41 3-3—Mi 555-07-4, dated the 28th November 1911, are hereby published for general information. They will come into force with effect from 1st March 1912

N SUBBA RAO,
For *President*

### BYE-LAWS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following bye-laws are framed under Section 48, clauses (*j*) and (*k*), of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No 4102-3—Mi 555-07-4, dated 28th November 1911 —

*Under Section* 48, *clause* (*j*)

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye-laws or any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall, within such reasonable period as shall be specified in such form, return such form, subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to show the said inhabitant's liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted.*—Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall at all reasonable hours give the Municipal Collector and any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye-law No 1, and shall, on demand, unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under Bye-law No 1, omits, within seven days of its receipt, to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of Bye-law No 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs 20

FORM

True return furnished by under Bye-law No 1 of the City Municipality under Section 48, clause (*j*), of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half-year ending

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half-year ending are as follows :—

| Classification according to classes shown in Schedule A, to rules under Section 46 (1) | Number of conveyances and animals of each class | |
|---|---|---|
| | Included in the last return (to be filled up by the Municipal office) | Number liable to tax for the current half-year (to be filled up by tax-payer) |
| *Vehicles* | | |
| (1) Four-wheeled carriage on springs drawn by two horses | | |
| (2) Four-wheeled carriage on springs drawn by one horse, or a pair of horses below 13 hands or by bulls or bullocks. | | |
| (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks | | |
| (4) Bicycle, tricycle or jinrikaha. | | |

2 B

| Classification according to classes shown in Schedule A, to rules under Section 46 (1) | Number of conveyances and animals of each class | |
|---|---|---|
| | Included in the last return (to be filled up by the Municipal office) | Number liable to tax for the current half-year (to be filled up by tax-payer) |
| *Animals* | | |
| (1) Horse over 13 hands | | |
| (2) Horse of or under 13 hands or mule | | |
| (3) Elephant | | |
| (4) Camel | | |
| (5) Horse of or under 11 hands, bull or bullocks | | |
| (6) Male buffalo | | |
| (7) Dog | | |

Date of presentation of form to

Date of receipt of form by the Municipal President

Signed

Date of signature

*Notice*

is hereby required under Bye-law No. 1 to fill in this return at the places marked X and deliver it to the Municipal Vice-President within seven days of the presentation of this form to him

Attention is invited to the vehicle and animal tax rules and bye-laws about this return printed on the reverse

Signed

President.

Date

---

*Under Section 48, clause (k)*

1 The octroi limits for the purpose of collecting octroi shall be the Municipal limits.

2 No articles liable to octroi shall be brought within these limits except by one of the high roads described in the Schedule hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same.

4 The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookad on the high roads described in Schedule No. I, the Bonded Warehouse and the City Railway Station including all its gates and octroi office. And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes. All officers of the Octroi Department not below the rank of Mutsaddi are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied

6 When the goods have been examined at the octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Kota accompanied by a peon, provided that, if the duty to which the goods are

liable does not exceed eight annas, the Octroi Post Mutsaddi may unless the importer declares that he intends to re export the goods receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received Provided also that in the case of goods imported by railway the Inspector or other officer in charge of the octroi post at the City Railway Station may in the same manner receive duty not exceeding three rupees

7 When goods accompanied by a pass as aforesaid are brought to the Octroi Koti they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods the amount paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received In case the importer wishes to re export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value of the goods when the tax is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly

9 With the previous approval of the President in each case any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed by the President not being less than Rs 250 be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office

*Bonded Warehouse*

10 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye law No 7

11 The Bonded Warehouse shall be open for the transaction of business from 11 A M to 5 P M daily except on Sundays and holidays authorized by the President Arrangement shall however be made by the officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days

12 Any importer depositing goods in the Bonded Warehouse shall unless the officer in charge of the Octroi Koti has previously by weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Schedule No II) of the description weight quantity and if necessary of the value of such goods

13 A receipt in the form appended (Schedule No III) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article

15 If the depositor does not himself take delivery of the articles deposited in the Octroi Office he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti

16 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible and before they are taken from the Warehouse be stamped by the officer in charge so as to show that they are under Bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted under this rule or Rule 7 a fee of one anna shall be charged

17 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days —

| *Name of article* | *Rate* Rs | a | p | *Remarks* |
|---|---|---|---|---|
| Tobacco per maund of 24 lbs or portion thereof | 0 | 0 | 6 | a day |
| Timber, sawn per 50 C ft or portion thereof | 0 | 1 | 0 | do |
| Timber in log per ton of 50 C ft or portion thereof | 0 | 1 | 0 | do |
| Tiles for 1 000 or portion thereof | 0 | 1 | 0 | do |
| Piece goods per bale bundle or case of 400 lbs or over or per bale, bundle or case of 6 dozen or over | 0 | 0 | 6 | do |
| Piece goods per bale bundle or case of less than 400 lbs or per bale bundle or case of less than 6 dozen | 0 | 0 | 6 | do |
| Sugar horse gram bran, oats and chaff for 400 lbs or fraction of 400 lbs | 0 | 0 | 6 | do |
| Betel leaves per 1,000 | 0 | 0 | 3 | do |
| Green cocoanuts per 100 | 0 | 0 | 3 | do |
| Dry cocoanuts per maund of 24 lbs | 0 | 0 | 3 | do |

(iii) Double these rates shall be charged after seven days provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the good such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to drying or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

21 When any goods are sold under Bye law No 20 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that if the amount realized by the sale exceed the amount so due the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods

23 Any person may with the sanction of the President be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

*Refunds*

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall subject to the following rules be granted at the rates originally charged at the time of import Provided that no refund shall except in the case of timber imported and re exported in log be granted unless such goods are exported within six months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under Bye law No 9 from production of goods at the Octroi Koti on import shall subject to the same conditions be exempted from the production of goods to be exported

27 The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted as the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye law No 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall return both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 If the goods are for export by rail the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass Upon production of the railway receipt if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods but he will return the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by Bye laws Nos 30 and 31 respectively must be produced at the Octroi Koti by the person seeking the refund and if after due check the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable he shall if the amount so payable does not exceed Rs 20 forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20 or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed the pass shall be forwarded for the orders of the President

*General*

33 Importers of dutiable articles shall, if called upon by a requisition signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25 whichever may be less and to payment of octroi duty on the article unaccounted for

34 Any person importing or exporting dutiable articles who infringes Bye-laws Nos. 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs 50

SCHEDULE No I

| *Names of routes* | *Names of cokads or octroi posts* |
|---|---|
| Agrahar Tank road | Sondekuppadabagal cokad |
| Subedar Chattram road | Subedar Chattram road cokad |
| Post Office road | Jail road cokad opposite to the Executive Engineer's Office. |
| Hosur road | Lal-Bagh cokad |
| Sydney road | Halsurbagal cokad |
| Mission road | Mission road cokad |
| Kaglipur road | Kaglipur cokad |
| Mysore road | Karakal cokad |
| Railway | Railway Station and all its gates including the platform |

SCHEDULE No II

(*See Bye-law No 12*)

To—The Officer in charge of the Octroi Office City

Please receive the undermentioned goods and deposit them in the Koti

| Name of depositor | Description of articles declared | Number of packages or bales, etc | Distinguishing marks, if any | Weight | | Measurements | | Quantity | Value | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Maunds | Seers | C. ft. | C. in | | Rs. | a. | p. | |
| | | | | | | | | | | | | |

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 13 to 17, 19, 20 and 21, relating to the deposit.

Witness — Signature of depositor

Signature — Address

Address — Date

SCHEDULE No III

*(See Bye-law No 18)*

Octroi Office

City

Received for deposit the undermentioned goods from

| Receipt No. | Consignment | | Goods Deposit Note No. | Names of articles | Description | Number of articles | Remarks |
|---|---|---|---|---|---|---|---|
| | No. | Date | | | | | |
| | | | | | | | |

Goods-keeper Head Clerk Octroi Inspector

City

Dated

## RULES OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following rules are framed under Section 46, clauses (*i*) and (*j*), of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No 4102-3—MI 555-07, dated the 23th November 1911

*Under Section 46 (i)*

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule

2 *How taxes may be collected* —The taxes and imposts imposed by the Municipal Council, or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only

3 *Remissions* —Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation

4 *Claim for refund when not entertainable; within what period should be made* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

*Octroi refunds* —Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation

5 *Payment of refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice-President.

7 *Refund on account of vacancy of buildings and lands* —Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year,

(b) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer s during the whole of the half year

(c) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year he shall be deemed to have owned and had charge of one vehicle or one animal only as the case may be, for the aggregate number of days in the said two or more perods

10 *Vehicles or animals changing hands* —If a half year s tax has been levied in respect of a vehicle or animal no further tax for the same half vear shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year

11 *Liability of transferer and transferee to rates and cesses until notice is given* —When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Senior Vice President or the Managing Committee as the case may be any person produces a probate letters of administration a decree or other order of Court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List on Sub Division* —Where any property is sub divided on application being made to the Municipality intimating such sub division the Municipality shall, unless they see any objection to the same, cause each sub division to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye laws under Section 48 (1) and shall be issued under the signature of the President

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1) (b) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re occupation and failing this, shall not be entitled to any refund if it be found that his premises have been re occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than Rs 5
Do two annas do is not less than Rs 5 but less than Rs 10
Do four do do do Rs 10 but less than Rs 50
Do six do do do Rs 50 but less than Rs 100
Do eight do do is Rs 100 and over

19 *Warrant fees* —For every distraint made under Sub Section 4 of Section 83 of the Regulation fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than Rs 5
Do six do do do is not less than Rs 5 but less than Rs 10
Do eight do do do do Rs 10 do Rs 25
Do one rupee do do do Rs 25 do Rs 50
Do two do do do do Rs 50 do Rs 75
Do three do do do do Rs 75 do Rs 100
Do five do do do is Rs 100 and over

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

20 *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation, namely —

| Serial No | Description of live-stock | Cost for the supply of fodder for each head of live-stock per day or fraction of a day | Cost for watering each head of live-stock per day or fraction of a day | Total |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. a. p | | Rs. a. p. |
| 1 | Elephant | 3 0 0 | Included in the amount shown under Col 3 | 3 0 0 |
| 2 | Camel | 1 0 0 | | 1 0 0 |
| 3 | Buffalo | 0 4 0 | | 0 4 0 |
| 4 | Do calf | 0 2 0 | | 0 2 0 |
| 5 | Bullock or cow | 0 4 0 | | 0 4 0 |
| 6 | Heifer or calf | 0 1 0 | | 0 1 0 |
| 7 | Sheep or goat | 0 1 0 | | 0 1 0 |
| 8 | Kid | 0 1 0 | | 0 1 0 |
| 9 | Horse | 0 4 0 | | 0 4 0 |
| 10 | Foal | 0 2 0 | | 0 2 0 |
| 11 | Donkey (either young or grown) | 0 1 0 | | 0 1 0 |
| 12 | Pig | 0 1 0 | | 0 1 0 |
| 13 | Birds of all kinds | 0 1 0 | | 0 1 0 |

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

21 *Who may receive payments for Municipality* —The Senior Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

22 The Collector and in his absence the shroff is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only

23 The collecting shanbhogs are authorised to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls, at any time and place

24 Octroi Muteaddis and Inspector are alone authorised to receive payment of octroi

*Under Section 46 (j)*

25 *When Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

26 *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress. —

(a) if the property distrained is found to be devoted to religious or charitable purposes,

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake.

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## SCHEDULE B

[*Vide* Rule 6 under Section 45 (1) ]

District. Refund Bill.

| No. of payee | Name of payee | Amount to be refunded | Grounds of refund | Date on which the amount claimed is credited in the Treasury account | The head of account under which it is credited | Remarks |
|---|---|---|---|---|---|---|
| | | | | | | |

Certified that the amounts have been credited to the accounts as shown above.

*Treasury Officer* *President.*

Office of the President, Municipal Council,
Bangalore City, dated the 14th May 1913.

Dear Sir,

In the bye-laws received with Government Proceedings No. 8896-2 Ml. 207-11-7 dated 3rd May 1913, approving certains modifications in the Octroi and other Bye-laws, you will please find on page 11, serial No. X, Column 3, the rate of Mohatarfa tax on oil mills stated as follows:-

| Description. | Rate 1st. | 2nd. | 3rd. | 4th. |
|---|---|---|---|---|
| Stone Mill | Rs 30/- | 20/- | 15/- | 10/- |
| Wooden | Rs 20/- | 15/- | 10/- | 5/- |

These rates were reduced to Rs 10/- in the case of stone mills and to Rs 5/- in the case of wooden mills ( Vide Government Order No. 8432-4 Ml. 54-11-4 dated 11th May 1912).

I therefore beg to send the copy of the revised bye-laws received with the Government Order of the 3rd Instant, so that it may be kindly returned after making necessary corrections as per Government Order of 11th May 1912.

T. Govinda Rao Esqr,
Assistant Secretary,
to Governme nt.

Yours sincerely,
Vice President.

G.R.S 26]

File No. 11

Serial No. 9

*Diary No of letter replied to* 7039

No 9221

mh 20-11-

9 20 5 13

General and Revenue Secretariat

( Jud )

, *the* 19

To

Date of issue 20 5 13

Signed by MrJGR

My dear Sir,

I am directed to return herewith one copy of the bye-laws received with your D O letter of the 14th May 1913, after duly inserting therein the revised rate for mill lands leviable on the

over

SUBJECT

cafd 17 5 13.

The Bangalore City

Yours sincerely

W
16/5/11

B S Ranga Rao Esq MA
Vice President
Int Command
Bangalore City

Enclosures.

List of enclosures,

Copied by

Examined by

GPB—10,000—25-8-11.